

Franchise Tax Board**NO ANALYSIS REQUIRED**

Author: Alpert Analyst: Marion Mann DeJong Bill Number: SB 304
Related Bills: See Legislative History Telephone: 845-6979 Amended Date: 01/26/2000
Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Legislative Intent To Allow Public Utilities To Elect To Be Treated As A Unitary Business & Statutorily Define Unitary Business

- ☐ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ☐ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ☐ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ☐ TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ☐ MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ☐ MINOR AMENDMENT - No change in approved position of _____. See comments below.
- ☒ OTHER - See comments below.

COMMENTS:

This bill would declare the intent of the Legislature both to enact legislation to allow public utilities with commonly owned businesses to elect to be treated as a unitary business and to statutorily define a unitary business.

The January 26, 2000, amendments deleted provisions that would have allowed public utilities to elect to be treated as a unitary business and would have statutorily defined a unitary business and replaced them with intent to accomplish those goals.

As amended, the bill does not impact the programs administered by the department. Once the specific details of the election and the unitary definition are provided, an analysis will be completed.

Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input checked="" type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input type="checkbox"/> PENDING

Franchise Tax Board Staff**Date**

Marion Mann Dejong 2/2/00